

**Hearing Date and Time: June 30, 2010 at 10:00 a.m. (prevailing Eastern time)**  
**Supplemental Response Date and Time: June 28, 2010 at 4:00 p.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
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**REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE OF  
 CLAIMANT TO REORGANIZED DEBTORS' OBJECTION TO PROOF OF  
 ADMINISTRATIVE EXPENSE CLAIM NUMBER 18727 FILED BY ALEGRE, INC.**

**("SUPPLEMENTAL REPLY REGARDING  
 ALEGRE, INC. CLAIM")**

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings Corp., the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Response Of Claimant To Reorganized Debtors' Objection To Proof of Administrative Expense Claim Number 18727 Filed By Alegre, Inc. (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to,

compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims, entered October 22, 2009 (Docket No. 18998), and the Eleventh Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered April 5, 2010 (Docket No. 19776), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on June 30, 2010 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **June 28, 2010.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging proof of administrative expense claim number 18727 because it asserts an administrative expense claim for certain prepetition reclamation claims.

C. The Claim Filed Against The Debtors

8. During their review of administrative expense claims the Reorganized Debtors determined that a certain administrative expense claim attempts to assert an administrative expense for prepetition reclamation claims which have already been allowed as a general unsecured non-priority claim. Accordingly, this Court should enter an order disallowing and expunging the administrative expense claim in its entirety.

9. On July 9, 2009, Alegre, Inc. ("Alegre" or the "Claimant") filed proof of administrative expense claim number 18727 (the "Claim") asserting an administrative claim in the amount of \$190,941.72 against Delphi stemming from alleged liabilities for goods sold.

10. The Reorganized Debtors' Objections To The Claims. On January 22, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection") on the grounds that such claim was not reflected on the Reorganized Debtors' books and records.

11. Response To The Reorganized Debtors' Objection. On February 18, 2010, the Claimant filed the Response of Alegre, Inc. To The Debtors' Forty-Third Omnibus Claims Objection (Docket No. 19502), in which Alegre asserts that it is still owed \$172,941.71 in connection with the Claim and will provide support for its position that it is entitled to administrative priority (the "Response").

12. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Reorganized Debtors' objection to the Claim was adjourned to a future date. On June 2, 2010, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Claim, among other proofs of claim and administrative expense claims, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

13. The Reorganized Debtors respectfully submit that the Claim fails to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The Claimant has not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Reorganized Debtors' objection to the Claim should be sustained and the Claim should be disallowed and expunged in its entirety.

14. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626, at \*15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal

liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Int'l., Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at \*2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

15. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

16. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule

3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P.

3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Claim

17. On July 28, 2006, the Claimant filed proof of claim number 12193 ("Claim 12193"), which asserted (i) a priority claim in the amount of \$190,941.71<sup>1</sup> against Delphi Automotive Systems LLC ("DAS LLC") and (ii) a general unsecured claim in the amount of \$2,382,040.18 against DAS LLC. Claim 12193 was modified to (i) a priority claim in the amount of \$20,154.39 against DAS LLC and (ii) a general unsecured non-priority claim in the amount of \$2,191,098.47 against DAS LLC pursuant to this Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order Identified In Twenty-Fourth Omnibus Claims Objection (Docket No. 12363) (the "Twenty-Fourth Omnibus Claims Objection Order," relevant portions attached hereto as Exhibit A).

18. Moreover, Alegre attached a summary to Claim 12193, in which it asserts that its reclamation claim in the amount of \$190,941.72, which was modified to the amount of \$20,154.39 pursuant to the Twenty-Fourth Omnibus Claims Objection Order (the "Reclamation Claim"), is entitled to administrative expense priority. However, pursuant to this Court's Order Under 11 U.S.C. § 546(c) And Amended Reclamation Procedures Order Classifying Reclamation Claims As General Unsecured Nonpriority Claims For All Purposes (Docket No. 18312) (the "Order Determining Reclamation Claims" attached hereto as Exhibit B), the

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<sup>1</sup> This is the same amount that is asserted in proof of administrative expense claim number 18727.

Reclamation Claim was reclassified as a general unsecured non-priority claim. Proof of administrative expense claim number 18727 asserts the full \$190,941.72 in an attempt to gain administrative expense priority for the Reclamation Claim that has already been (i) modified in amount pursuant to this Court's Twenty-Fourth Omnibus Claims Objection Order and (ii) reclassified pursuant to this Court's Order Determining Reclamation Claims.

19. Accordingly, the Reorganized Debtors assert that (a) Alegre has not met its burden of proof to establish a claim against in Reorganized Debtors, (b) administrative expense claim numbers 18727 is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Claim fails to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because Alegre cannot provide facts or law supporting the Claim, the Forty-Third Omnibus Claims Objection should be sustained as to administrative expense claim number 18727, and the Claim should be disallowed and expunged in its entirety.



WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objection with respect to proof of administrative expense claim number 18727, (b) disallowing and expunging proof of administrative expense claim number 18727 in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York  
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
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155 North Wacker Drive  
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- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

Exhibit A

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING  
AND EXPUNGING (A) DUPLICATE OR AMENDED CLAIMS, (B) CLAIMS NOT  
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D)  
CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING  
RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS SUBJECT TO  
PRIOR ORDER IDENTIFIED IN TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION

("TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b)

And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected  
On Debtors Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification,  
Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To  
Prior Order, dated December 21, 2007 (the "Twenty-Fourth Omnibus Claims Objection"),<sup>1</sup> of  
Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-  
in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of  
the hearing held on the Twenty-Fourth Omnibus Claims Objection; and after due deliberation  
thereon; and good and sufficient cause appearing therefor,

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the  
Twenty-Fourth Omnibus Claims Objection.



IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D-1, D-2, and D-3 hereto was properly and timely served with a copy of the Twenty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Fourth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Fourth Omnibus Claims Objection. No other or further notice of the Twenty-Fourth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Fourth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Fourth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Fourth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

D. The Claims listed on Exhibit B hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

E. The Claims listed on Exhibit C hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

F. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

G. The Claims listed on Exhibit D-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

H. The Claim listed on Exhibit D-3 hereto was modified pursuant to a prior order and states the incorrect amount (the "Claim Subject To Modification That Is Subject To Prior Order").

I. The relief requested in the Twenty-Fourth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Each Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Books And Records Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Untimely Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

4. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

5. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-2 shall be entitled to (a) recover for any

Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit D-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

6. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D-3 hereto shall not be entitled to (a) recover for the Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-3 hereto, subject to the Debtors' right to further object to the Claim Subject To Modification That Is Subject To Prior Order. The Claim Subject To Modification That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. For clarity, Exhibit F hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D-1, D-2, and D-3 and Exhibit G sets forth each of the Claims referenced on Exhibits A, B, C, D-1, D-2,

and D-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

8. With respect to each Claim for which a Response to the Twenty-Fourth Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits E-1, E-2, E-3, and E-4 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

9. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Fourth Omnibus Claims Objection.

10. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

11. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

12. Each of the objections by the Debtors to each Claim addressed in the Twenty-Fourth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D-1, D-2, D-3, E-1, E-2, E-3, and E-4 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Fourth Omnibus Claims Objection. Any stay of this order shall apply



only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

13. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Fourth Omnibus Claims Objection.

Dated: New York, New York  
January 25, 2008

/s/Robert D. Drain

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UNITED STATES BANKRUPTCY JUDGE

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name and Address: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507		Claim Holder Name and Address ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507		Docketed Total: \$617,679.20	
		Case Number* 05-44640	Secured	Priority \$617,679.20	Unsecured \$617,679.20
				Modified Total: \$71,376.60	Unsecured \$478,623.40
Claim: 11099 Date Filed: 07/26/2006 Docketed Total: \$173,734.07 Filing Creditor Name and Address: AFFINIA CANADA CORP EFT ATTN CMENDELITAN C O AFFINIA GROUP INC 1101 TECHNOLOGY DR NO 100 ANN ARBOR, MI 48108		Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830		Docketed Total: \$173,734.07	
		Case Number* 05-44481	Secured	Priority \$173,734.07	Unsecured \$173,734.07
				Modified Total: \$10,000.00	Unsecured \$34,511.79
Claim: 12193 Date Filed: 07/28/2006 Docketed Total: \$2,382,040.18 Filing Creditor Name and Address: ALEGRE INC 3103 W TECH RD MIAMI SBURG, OH 45342		Claim Holder Name and Address ALEGRE INC 3103 W TECH RD MIAMI SBURG, OH 45342		Docketed Total: \$2,382,040.18	
		Case Number* 05-44640	Secured	Priority \$190,941.72	Unsecured \$2,191,098.46
				Modified Total: \$20,154.39	Unsecured \$331,809.23

\*See Exhibit F for a listing of debtor entities by case number.

Exhibit B

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER UNDER 11 U.S.C. § 546(c) AND AMENDED RECLAMATION  
PROCEDURES ORDER CLASSIFYING RECLAMATION CLAIMS AS  
GENERAL UNSECURED NONPRIORITY CLAIMS FOR ALL PURPOSES

("ORDER DETERMINING RECLAMATION CLAIMS")

Upon the expedited motion, dated June 5, 2009 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order pursuant to 11 U.S.C. § 546 and the Second Amended And Restated Final Order Under 11 U.S.C. §§ 362, 503, And 546 And Fed. R. Bankr. P. 9019 Establishing Procedures For Treatment Of Reclamation Claims (Docket No. 10409) classifying reclamation claims identified in Exhibit A attached hereto (the "Reclamation Claims") as general unsecured nonpriority claims for all purposes, including for purposes of voting and distribution under any plan of reorganization; and upon the record of the hearing held on the Motion June 16, 2009 (the "Hearing"); and the Court being satisfied that the settlement of the proposed order on the holders of Reclamation Claims as required by the Court at the Hearing has complied with Fed. R. Bankr. P. 3007(e) and provided due and sufficient notice (which was the only reason the Court required settlement of the proposed order – and not, in particular, to provide



holders of Reclamation Claims who had actual notice of the Motion an opportunity to reargue the Motion); and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court has core jurisdiction over these chapter 11 cases and the parties and property affected hereby pursuant to 28 U.S.C. §§ 157(b) and 1334. Venue of this proceeding and this Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The Motion is granted in its entirety.

3. The Reclamation Claims shall be classified as general unsecured nonpriority claims for all purposes, including for purposes of voting and distribution under any plan of reorganization of the Debtors.

4. This Court shall retain jurisdiction to hear and determine any and all matters arising from the implementation of this order.

Dated: New York, New York  
July 15, 2009

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
27	Alcoa Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Unresolved	10/10/2005	n/a	\$ 2,760,429.64	\$ 492,799.17
32	PBR Columbia L.L.C.	PBR COLUMBIA LLC	Unresolved	10/10/2005	n/a	\$ 1,043,145.33	\$ 1,780.09
75	PBR Knoxville LLC	SPECIAL SITUATIONS INVESTING GROUP INC	Unresolved	10/10/2005	n/a	\$ 3,443,149.25	\$ -
109	AFL Automotive L.P.	AFL AUTOMOTIVE LP TEXAS LIMITED PARTNERSHIP/SPCP GROUP LLC	Unresolved	10/11/2005	n/a	\$ 373,129.95	\$ 51,983.34
110	AVON AUTOMOTIVE, INC.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	Unresolved	10/11/2005	n/a	\$ 715,920.17	\$ 96,919.23
317	Citation Corporation	JP MORGAN CHASE BANK	Unresolved	10/12/2005	n/a	\$ 543,312.80	\$ 72,015.84
337	Yazaki North America, Inc.	YAZAKI NORTH AMERICA INC	Unresolved	10/11/2005	n/a	\$ 555,103.78	\$ 11,357.23
372	Ideal Tool Co. Inc.	SOL - IDEAL TOOL CO INC	Unresolved	10/14/2005	n/a	\$ 630,913.33	\$ 118,258.54
383	Coherent, Inc.	LONGACRE MASTER FUND LTD	Unresolved	10/13/2005	n/a	\$ 202,500.00	\$ 202,500.00
529	Siemens VDO Automotive Corporation	GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	Unresolved	10/17/2005	n/a	\$ 5,186,958.58	\$ 217,346.39
713	Phillips & Temro Industries Inc.	PHILLIPS & TEMRO INDUSTRIES LTD	Unresolved	10/21/2005	n/a	\$ 104,732.46	\$ -
750	Foreman Tool & Mold Corporation	SOL - FOREMAN TOOL & MOLD CORP/ STONEHILL INSTITUTIONAL PARTNERS LP	Unresolved	10/17/2005	n/a	\$ 131,194.96	\$ 27,713.06
763	Textron Fastening Systems	GOLDMAN SACHS CREDIT PARTNERS LP	Unresolved	10/23/2005	n/a	\$ 2,803,310.85	\$ 65,958.81
842	Trans Tron, Ltd., Inc.	BEAR STEARNS INVESTMENT PRODUCTS INC	Unresolved	10/11/2005	n/a	\$ 301,669.56	\$ 9,609.15
847	Textron Fastening Systems	GOLDMAN SACHS CREDIT PARTNERS LP	Unresolved	10/26/2005	n/a	\$ 6,951.33	\$ 40.65
1	Small Parts	SMALL PARTS INC	Resolved	10/04/2005	\$ 32,169.54	\$	n/a
5	S&Z Tool and Die Co., INC	LIQUIDITY SOLUTIONS INC	Resolved	10/08/2005	\$ 111,882.90	\$	n/a
6	Syz Rolmex, S. de R.L. de C.V.	LIQUIDITY SOLUTIONS INC	Resolved	10/08/2005	\$ 4,000.00	\$	n/a
7	Trostel, Ltd	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	Resolved	10/09/2005	\$ 16,194.53	\$	n/a
8	Steel Technologies, Inc	STEEL TECHNOLOGIES INC	Resolved	10/08/2005	\$ 52,310.89	\$	n/a
10	Hitachi Chemical (Singapore) Pte. Ltd.	HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI	Resolved	10/10/2005	\$ 219,986.79	\$	n/a
11	ARC Automotive, Inc	CHEMICAL ASIA PACIFIC PTE LTD	Resolved	10/10/2005	\$ 218,571.21	\$	n/a
12	U.S. Silica Company	ARC AUTOMOTIVE INC	Resolved	10/10/2005	\$ 6,000.00	\$	n/a
13	Material Sciences Corporation	US SILICA COMPANY	Resolved	10/10/2005	\$ 39,830.12	\$	n/a
16	Curtis Screw Company, LLC	MADISON NICHE OPPORTUNITIES LLC	Resolved	10/08/2005	\$ 52,906.09	\$	n/a
18	Unifrax Corporation	UNIFRAX CORPORATION	Resolved	10/10/2005	\$ 25,878.10	\$	n/a
21	Novelis Corporation	CONTRARIAN FUNDS LLC	Resolved	10/10/2005	\$ 33,090.25	\$	n/a
22	Wellman, Inc.	WELLMAN INC	Resolved	10/10/2005	\$ 28,575.50	\$	n/a
24	GKN Sinter Metals	DEUTSCHE BANK SECURITIES INC	Resolved	10/10/2005	\$ 32,312.82	\$	n/a
25	Flow Dry Technology Ltd.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	Resolved	10/10/2005	\$ 42,727.58	\$	n/a
26	PTI Engineered Plastics, Inc.	ARGO PARTNERS	Resolved	10/10/2005	\$ 620.00	\$	n/a
35	HK Metalcraft Mfg Corp	HK METAL CRAFT MFG CORP	Resolved	10/10/2005	\$ 1,533.05	\$	n/a
38	NEC Electronics America, Inc.	JP MORGAN CHASE BANK NA	Resolved	10/08/2005	\$ 3,424,138.98	\$	n/a
40	Judd Wire, Inc.	JP MORGAN CHASE BANK	Resolved	10/09/2005	\$ 232,871.66	\$	n/a
41	Hammond Group, Inc.	LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC	Resolved	10/10/2005	\$ 15,397.30	\$	n/a
45	SKF USA, INC	SKF USA INC	Resolved	10/10/2005	\$ 85,147.45	\$	n/a
47	Victory Packaging	VICTORY PACKAGING LP	Resolved	10/08/2005	\$ 658,509.45	\$	n/a
49	HK Metal Craft Manufacturing Corp.	HK METAL CRAFT MANUFACTURING CORP	Resolved	10/10/2005	\$ 572.00	\$	n/a
50	HP Metalcraft Manufacturing Corporation-Packard	HK METAL CRAFT MANUFACTURING CORP	Resolved	10/10/2005	\$ 3,850.28	\$	n/a
51	Thaler Machine Company	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 31,412.25	\$	n/a
52	Select Industries Corp.	SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	Resolved	10/10/2005	\$ 20,736.60	\$	n/a
53	INA USA Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	Resolved	10/10/2005	\$ 233,212.96	\$	n/a

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54	Robin Mexicana, S. de R.L. de C.V.	ROBIN MEXICANA S DE RL DE CV SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 47,982.69	n/a	n/a
55	Robin Industries, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 81,341.20	n/a	n/a
56	Robin Industries	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 58,220.01	n/a	n/a
57	Valeo Switches & Detection Systems, Inc	VALEO SWITCHES AND DETECTION SYSTEMS INC	Resolved	10/10/2005	\$ 1,653.86	n/a	n/a
61	Eagle Picher Automotive	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 20,001.80	n/a	n/a
62	Integrated Logistics Solutions	INTEGRATED LOGISTICS SOLUTIONS CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	Resolved	10/10/2005	\$ 1,057.80	n/a	n/a
68	FAG Automotive	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	Resolved	10/10/2005	\$ 80,774.09	n/a	n/a
69	Angell-Demmel North America	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 13,807.69	n/a	n/a
70	Teleflex, Incorporated	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/10/2005	\$ 57,003.23	n/a	n/a
71	Carolina Forge Co. LLC	JPMORGAN CHASE BANK NA	Resolved	10/11/2005	\$ 197,519.25	n/a	n/a
72	Meadville Forging Co	JPMORGAN CHASE BANK NA	Resolved	10/10/2005	\$ 213,681.48	n/a	n/a
73	Chicago Rivet & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 5,830.84	n/a	n/a
76	Ken-Mac Metals	HAIN CAPITAL INVESTORS LLC	Resolved	10/10/2005	\$ 55,022.63	n/a	n/a
82	American & Elfrid	AMROC INVESTMENTS LLC	Resolved	10/10/2005	\$ 8,323.61	n/a	n/a
83	Prestolite Wire Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	Resolved	10/10/2005	\$ 16,141.07	n/a	n/a
90	Cascade Die Casting Group, Inc	CASCADE DIE CASTING GROUP	Resolved	10/10/2005	\$ 11,105.86	n/a	n/a
93	Chicago Rivet & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/11/2005	\$ 2,133.34	n/a	n/a
95	Parkview Metal Products Inc	PARKVIEW METAL PRODUCTS CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	Resolved	10/10/2005	\$ 17,050.64	n/a	n/a
96	Strattec Security Corp	CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	Resolved	10/10/2005	\$ 43,124.50	n/a	n/a
97	TRANS-MATIC MFG Co Inc	REDROCK CAPITAL PARTNERS LLC	Resolved	10/11/2005	\$ 6,207.62	n/a	n/a
98	Quality Synthetic Rubber Inc.	QUALITY SYNTHETIC RUBBER INC	Resolved	10/11/2005	\$ 187,197.76	n/a	n/a
99	Rohm Electronics USA LLC	ROHM ELECTRONICS USA LLC	Resolved	10/10/2005	\$ 107,101.70	n/a	n/a
100	3M Company	3M COMPANY	Resolved	10/11/2005	\$ 34,337.94	n/a	n/a
102	GTS Corp	CTS CORPORATION	Resolved	10/11/2005	\$ 28,261.53	n/a	n/a
104	Pridgeon & Clay, Inc.	PRIDGEON & CLAY INC	Resolved	10/10/2005	\$ 54,023.95	n/a	n/a
105	Park-Ohio Products, Inc.	PARK OHIO PRODUCTS INC	Resolved	10/11/2005	\$ 45,060.80	n/a	n/a
108	Engineered Plastic Components	AFL AUTOMOTIVE LP TEXAS LIMITED PARTNERSHIP/AFL AUTOMOTIVE LIMITED PARTNERSHIP MICHIGAN LIMITED PARTNERSHIP/SPCP GROUP LLC	Resolved	10/12/2005	\$ 234,212.10	n/a	n/a
111	Magnesium Aluminum Corporation	AMROC INVESTMENTS LLC	Resolved	10/11/2005	\$ 36,684.88	n/a	n/a
112	Fawn Industries	FAWN PLASTICS CO INC	Resolved	10/11/2005	\$ 26,190.18	n/a	n/a
120	OSRAM Opto Semiconductors Inc	OSRAM OPTO SEMICONDUCTORS INC	Resolved	10/11/2005	\$ 88,989.40	n/a	n/a
122	Brazeway, Inc	JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC	Resolved	10/11/2005	\$ 101,905.91	n/a	n/a
123	J&F Steel LLC/Ryerson Tull	JOSEPH T RYERSON & SON INC	Resolved	10/10/2005	\$ 4,903.55	n/a	n/a
124	Valeo Wiper Systems	VALEO ELECTRICAL SYSTEMS INC WIPERS DIVISION	Resolved	10/12/2005	\$ 8,518.50	n/a	n/a
125	Valeo	VALEO CLIMATE CONTROL CORPORATION	Resolved	10/10/2005	\$ 156,725.41	n/a	n/a
126	Mubea	MUBEIA INC CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	Resolved	10/11/2005	\$ 132,206.98	n/a	n/a
128	MTD Technologies	CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	Resolved	10/12/2005	\$ 16,294.70	n/a	n/a
130	Republic Engineered Products, Inc.	AMROC INVESTMENTS LLC	Resolved	10/10/2005	\$ 305,961.91	n/a	n/a
131	Sony Electronics Inc.	LONGACRE MASTER FUND LTD SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 12,250.00	n/a	n/a
135	Robin Industries, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 4,266.38	n/a	n/a
136	Robin Industries, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 20,668.09	n/a	n/a
137	Robin Industries, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 27,814.26	n/a	n/a



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146	Afinia Canada Corp.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 10,000.00	n/a	n/a
149	Sharp Electronics Corporation	LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEE OF SHARP ELECTRONICS CORP	Resolved	10/11/2005	\$ 40,000.00	n/a	n/a
153	Molex Connector Corporation	TPG CREDIT STRATEGIES FUND LP	Resolved	10/11/2005	\$ 325,797.70	n/a	n/a
157	Cardone Industries, Inc	CARDONE INDUSTRIES INC	Resolved	10/12/2005	\$ 9,760.00	n/a	n/a
158	Muskegon Casting Corp.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 11,566.85	n/a	n/a
163	Eaton Corporation	LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF EATON CORPORATION	Resolved	10/10/2005	\$ 107,257.28	n/a	n/a
165	Precision Stamping	SPCP GROUP LLC AS ASSIGNEE OF PRECISION DIE & STAMPING INC	Resolved	10/12/2005	\$ 16,615.31	n/a	n/a
166	Johnson Battery Company, Inc.	JOHNSON BATTERY COMPANY INC	Resolved	10/12/2005	\$ 13,494.00	n/a	n/a
176	Lunt Manufacturing Company	STONEHILL INSTITUTIONAL PARTNERS LP	Resolved	10/11/2005	\$ 10,000.00	n/a	n/a
178	Spring Engineering & Manufacturing Corporation	MADISON INVESTMENT TRUST SERIES 38	Resolved	10/11/2005	\$ 5,293.69	n/a	n/a
184	American Coil Spring Company, Inc.	AMERICAN COIL SPRING COMPANY	Resolved	10/12/2005	\$ 6,798.05	n/a	n/a
185	Hillite International, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 2,422.72	n/a	n/a
186	Milliken & Company	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 202,412.11	n/a	n/a
188	Trelleborg Automotive	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG	Resolved	10/10/2005	\$ 15,865.76	n/a	n/a
189	Otto Bock Polyurethane Technologies, Inc.	YSH SA DE CV/CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	Resolved	10/10/2005	\$ 130,000.00	n/a	n/a
191	ATF, Incorporated	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 71,376.60	n/a	n/a
195	Engineered Sintered Components - Hain Capital Holdings, LLC	ACCURATE THREADED FASTENERS INC ATF INC	Resolved	10/12/2005	\$ 7,443.36	n/a	n/a
200	Gobar Systems	HAIN CAPITAL INVESTORS LLC	Resolved	10/12/2005	\$ 2,848.88	n/a	n/a
201	Fulton Industries, Inc.	GOBAR SYSTEMS INC	Resolved	10/12/2005	\$ 912.23	n/a	n/a
203	CTS of Canada	FULTON INDUSTRIES INC	Resolved	10/11/2005	\$ 3,120.45	n/a	n/a
205	H & L Tool Company, Inc.	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/09/2005	\$ 7,344.65	n/a	n/a
206	Wanaco, Inc.	H & L TOOL COMPANY INC	Resolved	10/11/2005	\$ 63,001.69	n/a	n/a
207	Chicago Rivet & Machine Co.	AMROC INVESTMENTS LLC	Resolved	10/12/2005	\$ 1,553.52	n/a	n/a
215	Chicago Rivet & Machine Company	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 1,735.38	n/a	n/a
217	Iriso USA, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/12/2005	\$ 58,853.42	n/a	n/a
218	GE Thermometrics, Inc.	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 42,903.31	n/a	n/a
219	Boyd Corporation	GE INFRASTRUCTURE SENSING	Resolved	10/12/2005	\$ 16,738.79	n/a	n/a
222	Elgin Die Mold Company	BOYD CORPORATION	Resolved	10/10/2005	\$ 2,668.00	n/a	n/a
228	Illinois Tool Works	LIQUIDITY SOLUTIONS INC	Resolved	10/12/2005	\$ 244,697.11	n/a	n/a
229	EFTEC North America	Multiple Owners	Resolved	10/12/2005	\$ 14,711.99	n/a	n/a
230	AMI Industries, Inc.	EFTEC NORTH AMERICA	Resolved	10/12/2005	\$ 184.23	n/a	n/a
232	Metal Cladding, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 14,090.99	n/a	n/a
235	Assembly System Innovators	METAL CLADDING INC	Resolved	10/10/2005	\$ 325.80	n/a	n/a
239	Lexington Connector Seals	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 12,451.81	n/a	n/a
241	GE Silicones	LEXINGTON RUBBER GROUP INC	Resolved	10/13/2005	\$ 37,338.82	n/a	n/a
242	Teleflex Incorporated	GE SILICONES	Resolved	10/11/2005	\$ 4,315.42	n/a	n/a
244	Cherry GmbH	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/11/2005	\$ 161,563.08	n/a	n/a
245	Chicago Rivet & Machine Co.	CHERRY GMBH	Resolved	10/10/2005	\$ 11,201.77	n/a	n/a
247	Chicago Rivet & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 822.47	n/a	n/a
249	Lexington Connector Seals	HAIN CAPITAL HOLDINGS LLC	Resolved	10/12/2005	\$ 28,390.99	n/a	n/a
252	Reliable Casting Corporation	LEXINGTON RUBBER GROUP INC	Resolved	10/12/2005	\$ 37,324.15	n/a	n/a
253	Master Molded Products Corporation	RELIABLE CASTING CORP SIDNEY DIV	Resolved	10/13/2005	\$ 21,774.05	n/a	n/a
254	CTS Automotive Products	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 77,431.40	n/a	n/a

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255	SEPR Ceramic Beads and Powders	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 35,310.00	n/a	n/a
258	N.D.K. America, Inc.	LATIGO MASTER FUND LTD	Resolved	10/12/2005	\$ 145,267.57	n/a	n/a
259	Foster Electric (U.S.A.), Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 433.60	n/a	n/a
262	V.J. TECHNOLOGIES, INC.	LONGACRE MASTER FUND LTD	Resolved	10/12/2005	\$ 60,000.00	n/a	n/a
263	Carlton-Bates Company	CARLTON BATES COMPANY	Resolved	10/11/2005	\$ 66,627.99	n/a	n/a
266	Integrated Cable Systems, Inc.	INTEGRATED CABLE SYSTEMS INC	Resolved	10/12/2005	\$ 28,105.36	n/a	n/a
267	Arrow Sheet Metal Co.	ARROW SHEET METAL PRODUCTS CO	Resolved	10/12/2005	\$ 6,367.31	n/a	n/a
269	Markel Corporation	MARKEL CORP	Resolved	10/10/2005	\$ 8,585.01	n/a	n/a
271	Hollingsworth & Vose Company	HOLLINGSWORTH & VOSE CO	Resolved	10/11/2005	\$ 5,984.96	n/a	n/a
273	Tokico (USA) Incorporated	DEUTSCHE BANK SECURITIES INC	Resolved	10/11/2005	\$ 466.56	n/a	n/a
275	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/10/2005	\$ 495.50	n/a	n/a
277	Graber-Rogg, Inc.	GRABER ROGG INC	Resolved	10/11/2005	\$ 1,376.07	n/a	n/a
281	Graber Rogg, Inc.	GRABER ROGG INC	Resolved	10/12/2005	\$ 26,352.82	n/a	n/a
282	Casco Products Corporation	CASCO PRODUCTS CORPORATION	Resolved	10/05/2005	\$ 5,760.48	n/a	n/a
289	Automotive Electronic Controls	BLUE ANGEL CLAIMS LLC	Resolved	10/11/2005	\$ 3,268.34	n/a	n/a
291	Motorola	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 39,060.00	n/a	n/a
292	Stueken, LLC	HAIN CAPITAL HOLDINGS LLC	Resolved	10/11/2005	\$ 12,760.50	n/a	n/a
296	Total Component Solutions	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 900.36	n/a	n/a
297	United Plastics Group, Inc.	UNITED PLASTICS GROUP/UPC DE MEXICO S DE RL DE CV	Resolved	10/13/2005	\$ 12,681.59	n/a	n/a
305	Millenium Industries Corporation Cass City	CONTRARIAN FUNDS LLC	Resolved	10/13/2005	\$ 1,942.04	n/a	n/a
306	Emhart Teknologies	EMHART TEKNOLOGIES LLC	Resolved	10/13/2005	\$ 27,128.77	n/a	n/a
307	M & S Manufacturing	M & S MANUFACTURING COMPANY	Resolved	10/13/2005	\$ 13,620.06	n/a	n/a
308	Cataler North America Corporation	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/13/2005	\$ 18,298.73	n/a	n/a
309	Ralco Industries	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 26,986.10	n/a	n/a
313	International Rectifier	INTERNATIONAL RECTIFIER CORPORATION SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 25,243.50	n/a	n/a
315	Stanley Electric Sales of America, Inc.		Resolved	10/11/2005	\$ 145,690.87	n/a	n/a
319	Panasonic Automotive Systems Company of America	GOLDMAN SACHS CREDIT PARTNERS LP INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/13/2005	\$ 78,475.89	n/a	n/a
320	International Resistive Co., Inc.		Resolved	10/13/2005	\$ 1,716.07	n/a	n/a
322	Murata Electronic North America	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/12/2005	\$ 115,579.28	n/a	n/a
323	Catalytic Solutions	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 9,345.36	n/a	n/a
328	INA USA Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	Resolved	10/10/2005	\$ 32,662.29	n/a	n/a
331	Kamax S.A.U.	KAMAX SAU	Resolved	10/13/2005	\$ 1,803.58	n/a	n/a
333	Rohm and Haas Company	CABLE TECHNOLOGIES INC	Resolved	10/13/2005	\$ 18,966.38	n/a	n/a
334	Rohm and Haas Company	ROHM AND HAAS CO	Resolved	10/10/2005	\$ 25,117.91	n/a	n/a
335	TT Electronics	TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/14/2005	\$ 1,320.21	n/a	n/a
338	Graber-Rogg, Inc.	GRABER ROGG INC	Resolved	10/11/2005	\$ 2,547.30	n/a	n/a
341	Rotor Clip Company, Inc.	ROTOR CLIP COMPANY INC	Resolved	10/13/2005	\$ 14,497.86	n/a	n/a
344	Olson International Ltd	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 27,979.91	n/a	n/a
345	International Resistive Company, Advanced Film Division	INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/13/2005	\$ 77,693.93	n/a	n/a
349	Unisource Worldwide, Inc.	UNISOURCE WORLDWIDE INC	Resolved	10/12/2005	\$ 43.84	n/a	n/a
352	Taurus International Corporation	SOL - TAURUS INTERNATIONAL CORP	Resolved	10/13/2005	\$ 38,818.19	n/a	n/a
353	RBC Bearings	RBC BEARINGS	Resolved	10/13/2005	\$ 21,375.00	n/a	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
354	Wright Plastic Products Co., LLC	CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 20,691.18		n/a
356	Tech Tool & Mold, Inc.	TECH TOOL & MOLD INC EFT	Resolved	10/13/2005	\$ 45,859.51		n/a
359	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 1,827.00		n/a
360	Multibase Inc.	MULTIBASE INC	Resolved	10/14/2005	\$ 4,345.60		n/a
361	CYRO INDUSTRIES	SPCP GROUP LLC	Resolved	10/14/2005	\$ 80,704.28		n/a
365	Dow Corning Corporation	DOW CORNING CORP	Resolved	10/14/2005	\$ 12,809.61		n/a
373	American Electronic Components Inc.	SIEMENS VDO AUTOMOTIVE CORPORATION ASSIGNEE OF AMERICAN ELECTRONIC COMPONENTS INC	Resolved	10/14/2005	\$ 11,006.25		n/a
374	ST MICROELECTRONICS, INC.	LONGACRE MASTER FUND LTD	Resolved	10/12/2005	\$ 153,204.95		n/a
375	Batesville Tool & Die, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 20,647.07		n/a
378	J.O. Galloup Co.	MADISON NICHE OPPORTUNITIES LLC	Resolved	10/11/2005	\$ 1,000.00		n/a
379	Kendall Electric Inc	MIDTOWN CLAIMS LLC	Resolved	10/10/2005	\$ 97,429.07		n/a
381	Silicon Laboratories, Inc.	SILICON LABORATORIES INC	Resolved	10/13/2005	\$ 9,726.81		n/a
384	ETCO Automotive Products	CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	Resolved	10/13/2005	\$ 1,072.80		n/a
386	Olson International, LTD.	AMROC INVESTMENTS LLC	Resolved	10/12/2005	\$ 32,874.85		n/a
391	Eaton Corp	EATON AEROQUIP DE MEXICO SA DE CV	Resolved	10/10/2005	\$ 5,813.32		n/a
393	Fujikura American, Inc.	FUJIKURA AMERICA INC	Resolved	10/14/2005	\$ 15,482.28		n/a
394	Century Mold & Tool	CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 75,000.00		n/a
396	American Molder Products	AMERICAN MOLDED PRODUCTS	Resolved	10/13/2005	\$ 498.74		n/a
400	NGK Automotive Ceramics USA, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 425,192.03		n/a
401	Linear Technology Corporation	LINEAR TECHNOLOGY CORPORATION	Resolved	10/13/2005	\$ 116,070.80		n/a
402	Tadiran Batteries	ARGO PARTNERS	Resolved	10/13/2005	\$ 11,524.40		n/a
407	Scientific Tube, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/14/2005	\$ 31,000.00		n/a
415	KARL KUEFNER, KG	HAIR CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 16,927.66		n/a
417	Stoneridge, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	Resolved	10/14/2005	\$ 12,103.66		n/a
418	Forest City Technologies, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 9,009.31		n/a
423	Amada Rubber Manufacturing Co.	ASM CAPITAL LP	Resolved	10/08/2005	\$ 1,210.00		n/a
424	Hosiden American Corporation	FAIR HARBOR CAPITAL LLC	Resolved	10/14/2005	\$ 1,423.64		n/a
425	Marian Inc.	MARIAN INC FKA MARIAN RUBBER PRODUCTS	Resolved	10/13/2005	\$ 25,605.91		n/a
426	Acushnet Rubber Co., Inc	ACUSHNET RUBBER COMPANY INC DBA PRECIX	Resolved	10/14/2005	\$ 14,588.49		n/a
427	Eikenberry & Associates, Inc	EIKENBERRY & ASSOCIATES INC	Resolved	10/17/2005	\$ 1,530.60		n/a
428	Sindair & Rush, Inc	AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 3,491.22		n/a
429	Americhem, Inc.	AMERICHEM INC	Resolved	10/10/2005	\$ 6,797.43		n/a
430	AVX Corporation	AVX CORP	Resolved	10/13/2005	\$ 11,894.48		n/a
434	Nichicon America Corp	SPCP GROUP LLC	Resolved	10/14/2005	\$ 5,052.44		n/a
437	Sagami America, Ltd.	SAGAMI AMERICA LTD	Resolved	10/14/2005	\$ 22,443.37		n/a
440	Tessier Machine Co.	TESSIER MACHINE CO	Resolved	10/13/2005	\$ 14,880.00		n/a
441	TDK Corporation	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/13/2005	\$ 172,706.22		n/a
442	Mabuchi Motor America Corp	MABUCHI MOTOR AMERICA CORP	Resolved	10/14/2005	\$ 875.54		n/a
446	Chicago Rivet	HAIR CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 871.08		n/a
450	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/10/2005	\$ 60,936.01		n/a
453	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/10/2005	\$ 82,085.30		n/a
454	United Chemi-Con, Inc.	UNITED CHEMI CON INC	Resolved	10/10/2005	\$ 22,311.50		n/a
455	Sensus Precision Die Casting, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/17/2005	\$ 101,745.58		n/a
464	Nu Horizons Electronics Corp.	NU HORIZONS ELECTRONICS CORP	Resolved	10/11/2005	\$ 30,455.00		n/a
465	Penn Aluminum International, Inc.	PENN ALUMINUM INTERNATIONAL INC	Resolved	10/14/2005	\$ 22,680.99		n/a
466	Jideco of Bardstow, Inc.	AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 6,636.00		n/a
469	Associated Spring, Barnes Group Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 37,650.77		n/a
470	Delta Products Corporation	DELTA PRODUCTS CORPORATION	Resolved	10/14/2005	\$ 12,986.67		n/a
472	Export Corporation	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/17/2005	\$ 11,691.36		n/a
474	Whirlaway Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLWAY CORPORATION	Resolved	10/17/2005	\$ 26,238.62		n/a
476	Eagle Picher Automotive - Wolverine Gasket Division	HAIR CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 7,994.48		n/a

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Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
483	Capsonic Group LLC	REDROCK CAPITAL PARTNERS LLC	Resolved	10/12/2005	\$ 4,337.21		n/a
487	Hewitt Tool & Die Inc.	HEWITT TOOL & DIE INC	Resolved	10/17/2005	\$ 7,828.35		n/a
491	St. Clair Plastics Co.	CONSOLIDATED INDUSTRIAL CORP	Resolved	10/18/2005	\$ 3,795.99		n/a
492	KOSTAL Mexicana, S.A. de C.V.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/14/2005	\$ 11,188.73		n/a
497	RF Monolithics	ASM CAPITAL II LP	Resolved	10/14/2005	\$ 160,435.27		n/a
498	Breen Color Concentrates, Inc.	BREEN COLOR CONCENTRATES INC	Resolved	10/14/2005	\$ 5,107.39		n/a
501	Feintool of Cincinnati, Inc.	AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINNATI INC/AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 87,992.63		n/a
503	Kostal of America, Inc	KOSTAL OF AMERICA INC/SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/14/2005	\$ 2,094.80		n/a
505	Fittings Products Co. LLC d/b/a Lake Erie Products-Livonia	SIERRA LIQUIDITY FUND LLC	Resolved	10/14/2005	\$ 4,797.32		n/a
506	LAKE ERIE PRODUCTS INC	LAKE ERIE PRODUCTS INC	Resolved	10/14/2005	\$ 14,082.57		n/a
514	Electro Dynamics Crystal Corporation	ELECTRO DYNAMICS CRYSTAL CORPORATION	Resolved	10/18/2005	\$ 2,960.00		n/a
516	Carlisle Engineered Products, Inc.	CARLISLE ENGINEERED PRODUCTS INC	Resolved	10/17/2005	\$ 168,880.61		n/a
521	Olin Corp.	BANK OF AMERICA N A	Resolved	10/10/2005	\$ 19,461.00		n/a
522	Kickhafer Manufacturing Company	KICKHAFFER MANUFACTURING CO KMC	Resolved	10/13/2005	\$ 37,150.59		n/a
526	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 903.60		n/a
528	American Aikoku Alpha, Inc.	AMERICAN AIKOKU ALPHA INC	Resolved	10/17/2005	\$ 5,823.94		n/a
530	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 4,507.28		n/a
531	Werner Co.	WERNER CO	Resolved	10/17/2005	\$ 952.91		n/a
533	CTS Corporation	CTS CORPORATION	Resolved	10/17/2005	\$ 2,258.44		n/a
536	Continental/Midland LLC	CONTINENTAL MIDLAND LLC	Resolved	10/18/2005	\$ 1,386.73		n/a
544	OMG Americas, Inc.	OMG AMERICAS INC	Resolved	10/18/2005	\$ 6,000.00		n/a
546	Pioneer N.A., Inc.	WHITEBOX HEDGED HIGH YIELD PARTNERS LP	Resolved	10/17/2005	\$ 40,059.72		n/a
552	Henkel Loctite	HENKEL CORPORATION HENKEL LOCITE	Resolved	10/11/2005	\$ 177.36		n/a
553	Sherwin-Williams Company	SHERWIN WILLIAMS COMPANY	Resolved	10/13/2005	\$ 7,325.94		n/a
555	Dow Corning Corporation	DOW CORNING CORP	Resolved	10/17/2005	\$ 14,446.67		n/a
557	Raetech Corporation	RAETECH CORPORATION	Resolved	10/18/2005	\$ 4,500.00		n/a
577	Commodity Management Services LTD.	COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	Resolved	10/17/2005	\$ 511.95		n/a
578	Capsonic Automotive, Inc.	REDROCK CAPITAL PARTNERS LLC	Resolved	10/12/2005	\$ 2,714.88		n/a
585	EIS Inc.	EIS INC	Resolved	10/18/2005	\$ 570.00		n/a
586	Kurz-Kasch Inc.	LONGACRE MASTER FUND LTD	Resolved	10/18/2005	\$ 8,638.40		n/a
591	Pax Machine Works, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	Resolved	10/18/2005	\$ 865.58		n/a
592	Hitchiner Manufacturing Co., Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	Resolved	10/17/2005	\$ 8,179.67		n/a
594	Parker- Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 8,163.60		n/a
596	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 513.10		n/a
598	THE GLEASON WORKS	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 27,955.00		n/a
605	FEDERAL SCREW WORKS	FEDERAL SCREW WORKS	Resolved	10/18/2005	\$ 4,013.35		n/a
606	Sanders Lead Co., Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 79,676.69		n/a
608	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 2,758.89		n/a
609	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 386.01		n/a
611	UNISOURCE WORLDWIDE INC	UNISOURCE WORLDWIDE INC	Resolved	10/18/2005	\$ 5,500.00		n/a
615	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/11/2005	\$ 12,642.17		n/a
617	Alegre, Inc.	CORPORATION	Resolved	10/18/2005	\$ 20,154.39		n/a
620	Nissinbo Automotive Corporation	ALEGRE INC	Resolved	10/18/2005	\$ 27,446.05		n/a
		REDROCK CAPITAL PARTNERS LLC	Resolved	10/18/2005	\$ 27,446.05		n/a

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626	Micro Motion, Inc.	MICRO MOTION INC	Resolved	10/18/2005	\$ 5,895.03	n/a	n/a
628	Tessy Plastics Corporation	HAIN CAPITAL HOLDINGS LLC	Resolved	10/18/2005	\$ 9,176.58	n/a	n/a
630	Demolding Corporation	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 941.46	n/a	n/a
632	GCI Technologies	CONTRARIAN FUNDS LLC	Resolved	10/18/2005	\$ 5,981.92	n/a	n/a
641	Veritas Software Corporation	VERITAS SOFTWARE CORPORATION	Resolved	10/19/2005	\$ 7,909.10	n/a	n/a
642	ITT Industries, Inc.	ITT CANNON NEWTON	Resolved	10/18/2005	\$ 11,604.80	n/a	n/a
644	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 898.38	n/a	n/a
645	Camoplast Thermoplastic Group	CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	Resolved	10/14/2005	\$ 88,544.81	n/a	n/a
652	Optrex America Inc.	OPTREX AMERICA INC	Resolved	10/20/2005	\$ 25,974.39	n/a	n/a
653	Precision Resource, Inc.	PRECISION RESOURCE INC KY DIV	Resolved	10/20/2005	\$ 13,539.00	n/a	n/a
657	Phillips Plastics Corporation	CONTRARIAN FUNDS LLC	Resolved	10/18/2005	\$ 9,001.06	n/a	n/a
661	Maxim Integrated Products, LLC.	MAXIM INTEGRATED PRODUCTS INC	Resolved	10/18/2005	\$ 22,730.81	n/a	n/a
662	Trelleborg Palmer Chenard	SOL - TRELLEBORG PALMER CHENARD	Resolved	10/18/2005	\$ 3,477.60	n/a	n/a
665	United Machining, Inc.	UNITED MACHINING INC	Resolved	10/17/2005	\$ 1,532.85	n/a	n/a
668	HITACHI AUTOMOTIVE PRODUCTS	DEUTSCHE BANK SECURITIES INC	Resolved	10/18/2005	\$ 27,569.59	n/a	n/a
678	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 1,819.75	n/a	n/a
679	Millwood, Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 300.00	n/a	n/a
684	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 2,000.00	n/a	n/a
695	Gemini Group, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO/CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	Resolved	10/14/2005	\$ 14,138.65	n/a	n/a
697	Diodes Incorporated	DIODES INCORPORATED	Resolved	10/18/2005	\$ 1,421.23	n/a	n/a
701	Parker-Hannifin Corporation, Parker Seals	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 3,621.90	n/a	n/a
703	Wakefield Thermal Solutions	WAKEFIELD THERMAL SOLUTIONS	Resolved	10/18/2005	\$ 186.68	n/a	n/a
707	Midwest Stamping, Inc.	MIDWEST STAMPING INC	Resolved	10/20/2005	\$ 1,242.18	n/a	n/a
719	Electronic Services, LLC, d.b.a. CSI Electronics	CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	Resolved	10/20/2005	\$ 29,610.00	n/a	n/a
723	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 429.53	n/a	n/a
725	Avnet, Inc.	AVNET INC	Resolved	10/20/2005	\$ 67,613.23	n/a	n/a
728	Security Plastics Division/NMC, LLC	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	Resolved	10/18/2005	\$ 5,367.21	n/a	n/a
729	Contrarian Capital Management LLC	BANK OF AMERICA N A/CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 57,484.77	n/a	n/a
732	Photo Stencil, LLC	CONTRARIAN FUNDS LLC	Resolved	10/20/2005	\$ 5,295.00	n/a	n/a
747	Standard Microsystems Corporation	STANDARD MICROSYSTEMS CORPORATION	Resolved	10/20/2005	\$ 19,067.40	n/a	n/a
753	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 19,657.49	n/a	n/a
756	Fujikoki America, Inc.	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/13/2005	\$ 102,600.39	n/a	n/a
758	Parker- Hannifin, Eng.Seals Division	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 3,679.78	n/a	n/a
765	United Stars Industries, Inc.	CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	Resolved	10/24/2005	\$ 11,853.70	n/a	n/a
768	NMB Technologies Corporation	LONGACRE MASTER FUND LTD	Resolved	10/20/2005	\$ 4,056.80	n/a	n/a
771	Engelhard Corporation	BLUE ANGEL CLAIMS LLC	Resolved	10/11/2005	\$ 85,576.07	n/a	n/a
772	Premier Products, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/17/2005	\$ 10,671.05	n/a	n/a
775	CoorsTek, Inc.	COORSTEK INC	Resolved	10/10/2005	\$ 30,318.20	n/a	n/a
776	KL Industries, Inc.	ARGO PARTNERS	Resolved	10/14/2005	\$ 4,872.55	n/a	n/a
779	MacArthur Corporation	JPMORGAN CHASE BANK NA	Resolved	10/13/2005	\$ 154,170.00	n/a	n/a
782	Parker Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 47,748.95	n/a	n/a
786	Wako Electronics (USA) Inc.	AMCOR INVESTMENTS LLC	Resolved	10/14/2005	\$ 4,244.00	n/a	n/a
795	Phillips Optical Storage	LATIGO MASTER FUND LTD	Resolved	10/12/2005	\$ 34,369.12	n/a	n/a
797	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 339.51	n/a	n/a
798	GKN Sinter Metals Limited	DEUTSCHE BANK SECURITIES INC	Resolved	10/17/2005	\$ 11,600.00	n/a	n/a
800	Philips Semiconductors, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/12/2005	\$ 194,274.52	n/a	n/a

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802	Mobile Display Systems	MOBILE DISPLAY SYSTEMS	Resolved	10/14/2005	\$ 25,930.54		n/a
804	Tal-Port Industries, LLC/Stonehill Institutional Partners L.P.	STONEHILL INSTITUTIONAL PARTNERS LP	Resolved	10/14/2005	\$ 30,013.94		n/a
805	Speedline Technologies, Inc.	TPG CREDIT OPPORTUNITIES INVESTORS LP	Resolved	10/19/2005	\$ 189,005.00		n/a
807	Assembleon America, Inc.	LATIGO MASTER FUND LTD	Resolved	10/21/2005	\$ 13,170.09		n/a
811	Schleuniger, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 15,470.75		n/a
816	Northern Engraving Corporation	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 35,503.86		n/a
817	PD George Co.	LONGACRE MASTER FUND LTD	Resolved	10/18/2005	\$ 4,723.53		n/a
818	Seal Design, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/20/2005	\$ 1,388.63		n/a
820	Futaba Corporation of America	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/11/2005	\$ 197,369.77		n/a
823	Rosemount Analytical	ROSEMOUNT ANALYTICAL	Resolved	10/20/2005	\$ 1,340.00		n/a
824	Viking Plastics	ASM CAPITAL LP	Resolved	10/11/2005	\$ 5,547.35		n/a
826	Worthington Precision Metals, Inc.	SOL - WORHTINGTON PRECISION METALS INC	Resolved	10/14/2005	\$ 23,230.90		n/a
829	MN Corporation	MADISON INVESTMENT TRUST SERIES 38	Resolved	10/12/2005	\$ 25,163.47		n/a
832	Omnor Dualtec Automotive Electronics, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMNOR	Resolved	10/11/2005	\$ 85,411.74		n/a
834	CTS Corporation	DUALTEC AUTOMOTIVE ELECTRONICS INC	Resolved	10/10/2005	\$ 49,457.69		n/a
836	AVM, Inc.	CTS CORPORATION	Resolved	10/12/2005	\$ 1,988.61		n/a
838	Daishinku (America) Corp. d/b/a KDS America	DAISHINKU AMERICA CORP DBA KDS AMERICA	Resolved	10/17/2005	\$ 15,181.24		n/a
840	Coats American, Inc.	COATS AMERICAN INC	Resolved	10/14/2005	\$ 3,170.89		n/a
841	Alps Automotive, Inc.	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/18/2005	\$ 37,893.60		n/a
843	First Technology Holdings, Inc.	FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	Resolved	10/16/2005	\$ 23,525.65		n/a
849	Dell Receivables	DELL INC	Resolved	10/18/2005	\$ 12,218.83		n/a
852	Texas Instruments	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/17/2005	\$ 64,270.14		n/a
857	CTS Automotive Products	CTS CORPORATION	Resolved	10/10/2005	\$ 3,735.50		n/a
858	Micronas	MICRONAS GMBH	Resolved	10/27/2005	\$ 18,090.00		n/a
859	Precision Fitting and Gauge Co.	PRECISION FITTING & GAUGE CO	Resolved	10/27/2005	\$ 892.00		n/a
863	NSK Corporation	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 26,521.34		n/a
864	Coilcraft Inc.	COILCRAFT INC	Resolved	10/12/2005	\$ 4,434.68		n/a
865	PlastCert	ARGO PARTNERS	Resolved	10/18/2005	\$ 9,978.00		n/a
867	Schleuniger	HAIN CAPITAL HOLDINGS LLC	Resolved	10/21/2005	\$ 17,095.00		n/a
869	Transfer Tool Products, Inc.	TRANSFER TOOL PRODUCTS INC	Resolved	10/13/2005	\$ 1,186.74		n/a
883	Fujitsu Components America, Inc.	FUJITSU COMPONENTS AMERICA INC	Resolved	10/27/2005	\$ 2,018.40		n/a
884	Parker Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 3,151.81		n/a
887	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 339.94		n/a
888	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 998.52		n/a
889	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/11/2005	\$ 10,551.65		n/a
892	Parker Seals	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 1,787.81		n/a
904	The Lighting Company	THE LIGHTING COMPANY	Resolved	10/14/2005	\$ 791.97		n/a
905	DuPont Powder Coatings LLC	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 8,317.35		n/a
908	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/07/2005	\$ 153.83		n/a
911	Metal Surfaces, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 14,486.60		n/a
915	Engineered Materials Solutions	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 43,198.89		n/a
916	Key Safety Systems, Inc.	KEY SAFETY SYSTEMS & SUBSIDIARIES	Resolved	10/14/2005	\$ 3,803.60		n/a
					\$ 16,181,727.91	\$ 18,802,421.99	